



**PIMA COUNTY**  
**FINANCE DEPARTMENT**  
130 WEST CONGRESS STREET  
TUCSON, ARIZONA 85701-1317  
(520) 740-8401 FAX (520) 624-9178

Carol M. Bonchalk, Director

October 14, 2003

Ms. Debbie Davenport  
Auditor General  
2910 N. 44<sup>th</sup> St., Suite 410  
Phoenix, AZ 85018

Dear Ms. Davenport:

The following is Pima County's response to the Pima Health Care Systems' Management Letter for Fiscal Year 2002/2003. If you have any questions, please feel free to call.

Sincerely,

Paul J. Guerrero CPA  
Manager, Finance Department

Kino Community Hospital  
Management Letter Response  
For FY 2002 – 2003

**Kino Community Hospital should improve its internal control procedures for patient services revenue.**

Effective July 1, 2003, the Hospital has contracted with an outside provider to ensure that physician services are documented, billed and collected in a timely and accurate manner. The Hospital continues to update its' billing and collection policies and procedures so that physician services are properly billed, and amounts received are compared to amounts billed